

Warren H. Smith & Associates, P.C.

325 North St. Paul Street

Suite 1250

Dallas, TX 75201

Tax Id# 01-0584406

Invoice submitted to:

W.R. Grace & Co.

7500 Grace Drive

Columbia MD 21044

October 30, 2008

In Reference To: Bankruptcy Fee Audit Case #01-1139 (JKF)

Invoice # 11219

Professional Services

		<u>Hours</u>	<u>Amount</u>
9/1/2008	JW detailed review of Kirkland & Ellis April 2008 monthly invoice (4.5)	4.50	675.00
9/2/2008	JW detailed review of Kirkland & Ellis April 2008 monthly invoice (6.3); draft summary of same (2.9)	9.20	1,380.00
	BSR telephone conference with Warren Smith re Bilzin first class air fares (.1); draft email to Warren re same (.2)	0.30	78.00
9/3/2008	JW draft summary of Kirkland & Ellis' April 2008 monthly fee statement (2.5)	2.50	375.00
	JW detailed review of Kirkland & Ellis' May 2008 monthly fee statement (4.2)	4.20	630.00
	WHS receive, review, and respond to e-mail re Bilzen air fares	0.40	118.00
9/4/2008	BSR draft final report re Duane Morris for the 28th interim period	0.40	104.00
	DTW Review and revise Deloitte 28th interim initial report (.1).	0.10	16.50
	BSR detailed review of Deloitte & Touche 28th interim fee application and monthly invoices for June 2007 through March 2008	1.20	312.00

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			<u>Hours</u>	<u>Amount</u>
9/4/2008	DTW	Review and revise Deloitte 28th interim initial report (.1).	0.10	16.50
	DTW	Review and revise Deloitte 28th interim initial report (.1).	0.10	16.50
	JW	detailed review of Kirkland & Ellis' May 2008 monthly fee statement (9.2)	9.20	1,380.00
	BSR	draft initial report re Deloitte & Touche for the 28th interim period	1.30	338.00
	BSR	draft e-mails to various applicants concerning final reports for the 28th interim period	0.30	78.00
	BSR	research status of responses to initial reports (28th) from various applicants	0.20	52.00
	CR	Update database with Steptoe 4.08 and 5.08 and Beveridge 6.08 monthly invoices	0.30	13.50
	CR	draft Project Category Summary Data Spreadsheet for 28th interim	0.50	62.50
9/5/2008	BSR	draft final report re Pachulski for the 28th interim period	0.50	130.00
	WHS	detailed review of FR Duane Morris 28Q 1-3.08	0.20	59.00
	BSR	draft final report re Legal Analysis Systems for the 28th interim period (including hotel charge research)	0.70	182.00
	CR	prepare and serve Deloitte & Touche LLP 28th interim initial report	0.40	18.00
	WHS	detailed review of 28th - Final Report re Pachulski	0.20	59.00
	WHS	detailed review of 28th - Final Report re LAS	0.20	59.00

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			<u>Hours</u>	<u>Amount</u>
9/5/2008	CR	Electronic filing with court of D.Morris 28th interim final report	0.50	22.50
	CR	draft e-mail to WHSmith regarding: 28th interim Final Report for D. Morris	0.10	4.50
	CR	draft e-mail to WHSmith 28th interim final report for LAS	0.10	4.50
	BSR	receive and review Pachulski's response to initial report (28th)	0.10	26.00
	JW	detailed review of Kirkland & Ellis' May 2008 monthly fee statement (9.1)	9.10	1,365.00
9/6/2008	BSR	draft omnibus final report for the 28th interim period	1.60	416.00
	JW	draft summary of Kirkland & Ellis' May 2008 monthly fee statement (1.1)	1.10	165.00
	JW	detailed review of Kirkland & Ellis' June 2008 monthly fee statement (4.1)	4.10	615.00
9/7/2008	BSR	draft omnibus final report for the 28th interim period	0.80	208.00
9/8/2008	DL	e-filing of WHS for CNO for July 2008	0.10	12.50
	JW	detailed review of Kirkland & Ellis' June 2008 monthly fee statement (9.5)	9.50	1,425.00
	DL	Draft of WHS for CNO for July 2008	0.20	25.00
	BSR	telephone conference with Lynzy Oberholzer re Sept. 29 hearing and Deloitte & Touche fee application	0.10	26.00
	BSR	draft e-mail to Tony Scoles re Deloitte & Touche initial report and response	0.10	26.00

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Hours **Amount**

9/8/2008	BSR	draft chart with fee and expense recommendations (28th)	4.30	1,118.00
9/9/2008	BSR	draft e-mails to applicants re final reports	0.10	26.00
	CR	draft project category spreadsheet for 28th interim	3.00	375.00
	BSR	receive and review emails from Tony Scoles and Lynzy Oberholzer; update fee and expense recommendation chart accordingly	0.10	26.00
	JW	detailed review of Kirkland & Ellis' June 2008 monthly fee statement (10.2)	10.20	1,530.00
	CR	Update database with e-detail Scott Law 28th Interim, Steptoe 28th Interim	0.30	13.50
	CR	Electronic filing with court of LAS 28th interim final report	0.40	18.00
	CR	draft project category summary detail spreadsheet for 28th interim	1.50	187.50
	BSR	draft fee and expense recommendation chart (28th)	1.20	312.00
	BSR	receive and review project category chart for 28th period (what's been done so far) and draft email to Cherie Rogers re same	0.30	78.00
	BSR	receive, review, and respond to email request from Cherie Rogers for Day Pitney info	0.10	26.00
9/10/2008	CR	Update database with e-detail of Piper;7.08 and Towers 7.08	0.20	9.00
	JW	draft summary of Kirkland & Ellis' June 2008 monthly fee statement (2.9)	2.90	435.00
	DL	e-filing of WHS application for August 08 Monthly Compensation	0.10	12.50

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Hours **Amount**

9/10/2008	DL	Draft of WHS appliation for August 08 Monthly Compensation	0.30	37.50
	JW	detailed review of Kirkland & Ellis' July 2008 monthly fee statement (7.4)	7.40	1,110.00
9/11/2008	BSR	draft fee and expense chart with recommendations (28th)	0.20	52.00
	BSR	draft omnibus final report for the 28th interim period (.9); draft email to Warren Smith re same (.1)	1.00	260.00
	BSR	receive and review Orrick's additional expense detail furnished in response to our initial report (28th)	0.50	130.00
	BSR	draft final report re Deloitte & Touche for the 28th interim period	0.70	182.00
	BSR	receive and review Deloitte & Touche's response to initial report (28th)	0.30	78.00
	JW	detailed review of Orrick Herrington's April 2008 monthly fee statement (5.8)	5.80	870.00
	JW	detailed review of Orrick Herrington's June 2008 monthly fee statement (4.1)	4.10	615.00
9/12/2008	CR	draft project category summary detail spreadsheet	2.80	126.00
	CR	Update database with e-detail of Tre Angeli 6.08 & 7.08	0.40	18.00
	BSR	draft final report re Orrick for the 28th interim period	1.50	390.00
	JW	detailed review of Reed Smith's June 2008 monthly fee statement (3.3); draft summary of same (0.3)	3.60	540.00
	BSR	receive and review additional expense detail provided by Orrick for the 28th interim period	3.20	832.00

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Hours **Amount**

9/14/2008	CR	draft project category spreadsheet for 28th interim	5.00	625.00
	CR	Update database with e-detail 28th Interim Orrick Response to initial report and PricewaterhouseCoopers LLP 7.08 monthly invoice	0.30	13.50
9/15/2008	BSR	draft e-mail to Debbie Fullem at Orrick listing additional expense information needed	1.00	260.00
	BSR	receive and review additional expense information supplied by Orrick	0.30	78.00
	BSR	research server and database to check status of final report filings (28th); draft email to Cherie Rogers re same	0.10	26.00
	BSR	draft e-mails to various applicants and counsel re final reports (28th)	0.30	78.00
	BSR	receive and review project category spreadsheet for 28th interim period and draft emails to Cherie Rogers containing revisions to same for various applicants	2.40	624.00
	CR	draft e-mail to WHSmith regarding: 28th interim final report for Deloitte & Touche	0.10	4.50
	CR	Update database with Summaries received from J.Wehrmann for K&E 4/1/08-6/30/08	0.30	13.50
	CR	draft e-mail to J. Wehrmann regarding: Orrick 4.08 & 5.08 e-detail	0.20	9.00
	WHS	detailed review of 28th - Final Report re Deloitte & Touche	0.30	88.50
	WHS	detailed review of, and revisions to, 28th - Omnibus Final Report	0.40	118.00
9/16/2008	BSR	draft e-mail to Jeff Allgood re status of WHSA 28th interim fee application; research docket and server for same (.2); telephone conference with Jeff Allgood re same (.1)	0.30	78.00
	BSR	receive, review, and respond to email from Caplin & Drysdale re database research charges	0.20	52.00

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Hours **Amount**

9/16/2008	JW	draft summary of Orrick Herrington's April 2008 monthly invoice (2.0)	2.00	300.00
	BSR	draft e-mails to Cherie Rogers re various revisions to be made to project category spreadsheet (28th)	1.50	390.00
	CR	Update database with Beveridge 7.08	0.10	4.50
	CR	Update database with Beveridge 7.08	0.20	9.00
9/17/2008	BSR	receive and review Caplin & Drysdale's response to initial report (28th) (.2); draft email to Rita Tobin requesting clarification (.1)	0.30	78.00
	BSR	draft final report re Caplin & Drysdale for the 28th interim period	5.10	1,326.00
	BSR	draft final report re Orrick for the 28th interim period	0.80	208.00
	BSR	receive and review additional expense information provided by Orrick (28th)	0.40	104.00
	BSR	receive, review, and respond to email from Jamie O'Neill re upcoming fee application hearing and charts for same	0.30	78.00
	DTW	Telephone call with B. Ruhlander regarding ground transportation charges for Caplin (.1).	0.10	16.50
	CR	Update database with Morrison 5.07, 4.07	0.30	13.50
	CR	draft e-mail to B. Ruhlander for fee application information for Morrison	0.10	4.50
	CR	draft project category spreadsheet for 28th interim	3.00	375.00
	JW	draft summary of Orrick Herrington's June 2008 monthly invoice (1.4)	1.40	210.00

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Hours **Amount**

9/17/2008	DTW	Telephone call with B. Ruhlander regarding ground transportation charges for Caplin (.1).	0.10	16.50
9/18/2008	CR	Update database with e-detail of LAS 7.08, Anderson Kill & Olick 7.08 and Charter Oak 7.08	0.40	18.00
	CR	draft e-mail to WH Smith regarding: review of 28th interim final report for Caplin	0.20	9.00
	CR	Update database with e-detail Capstone 6.08 monthly invoice	0.20	9.00
	BSR	draft final report re Caplin & Drysdale for the 28th interim period	0.70	182.00
	BSR	receive and review additional expense information provided by Caplin & Drysdale (.1); continued drafting of final report re Caplin & Drysdale for the 28th interim period (.4)	0.50	130.00
	WHS	detailed review of, and revisions to, FR Orrick 28Q 1-3.08.wpd	0.30	88.50
	CR	Electronic filing with court of Orrick 28th interim Final report w/exhibit	0.40	18.00
9/19/2008	CR	Electronic filing with court of Caplin's 28th interim Final report w/exhibits	0.50	22.50
	BSR	research server and docket for status of filed reports (28th) (.2); draft emails to Cherie Rogers and Rita Tobin re final report for Caplin & Drysdale (28th) (.1)	0.30	78.00
	WHS	detailed review of FR Caplin 28Q 1-3.08	0.30	88.50
	BSR	draft revisions to fee and expense recommendation chart (28th); draft emails to debtor's counsel and Cherie Rogers re charts	0.40	104.00
9/22/2008	WHS	receive and review agenda and forward same to Bobbi Ruhlander	0.30	88.50
	DL	Draft of WHS 28th Interim application	1.30	162.50

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Hours **Amount**

9/22/2008	DL	e-filing of WHS for 28th Interim application	0.40	50.00
	JW	detailed review of Kirkland & Ellis' July 2008 monthly invoice (5.1)	5.10	765.00
	BSR	receive and review hearing agenda (28th) (.2); draft email to Warren Smith re same (.1)	0.30	78.00
	BSR	draft e-mail to Martha Araki re reduction for fee application preparation fees	0.10	26.00
9/23/2008	JW	detailed review of Kirkland & Ellis' July 2008 monthly invoice (9.2)	9.20	1,380.00
9/24/2008	JW	detailed review of Kirkland & Ellis' July 2008 monthly invoice (9.4)	9.40	1,410.00
9/25/2008	CR	Update database with e-detail of Protiviti 7.08, Hamilton 7.08 and Ogilvy 8.08 and Stroock 7.08	0.50	22.50
	CR	Update database with e-detail of Morrison & Foerster 4.07 and 5.07, interim of 4/1/07-6/30/07 and create new tab on database, Bilzin 29th interim	0.50	22.50
9/26/2008	JW	draft summary of Kirkland & Ellis' July 2008 monthly invoice (3.2)	3.20	480.00
9/27/2008	CR	Update database with Ogilvy 7.08, Reed 7.08, Piper 7.08, Foley 7.08, Nelson 7.08, Tre Angili 7.08, Ferry 7.08, Casner 7.08, Pachulski 7.08, Baker 1.08, 2.08, 3.08, 4.08, 5.08 and Woodcock 7.08	1.30	58.50
	BSR	detailed review of AKO's April and May 2008 monthly invoices	0.80	208.00
	BSR	receive, review, and respond to email from Warren Smith re Sept. 29 fee application hearing (including checking docket)	0.30	78.00
9/28/2008	BSR	detailed review of AKO's June 2008 monthly invoice and 29th interim fee application	0.50	130.00
	BSR	draft initial report re Anderson Kill & Olick for the 29th interim period	1.50	390.00

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Hours **Amount**

9/29/2008	BSR	detailed review of Beveridge & Diamond's monthly invoices for April through June 2008 (.5); search server and docket for 29th quarterly (.1)	0.60	156.00
	DTW	Review and revise Anderson Kill and Beveridge 29th initial reports (.2).	0.20	33.00
	CR	Update database with e-details of Orrick 7.08, K&E 7.08 summary, Buchanan, Reed and Kramer 8.08	0.40	18.00
	CR	Update database with e-detail of Caplin 28th interim initial report response and Orrick's response for 28th interim initial report, Capstone 6.08 monthly invoice, Hamilton 4/1/08-6/30/08 29th interim, Hillsoft 3/25/08-6/30/08 29th interim, Campbell 7.08, Caplin 7.08 and Charter 7.08	0.70	31.50
	CR	draft e-mail to WHSmith regarding 28th int final report for Orrick	0.10	4.50
	DTW	Review and revise Anderson Kill and Beveridge 29th initial reports (.2).	0.20	33.00
	BSR	draft initial report re Beveridge & Diamond for the 29th interim period	0.20	52.00
	BSR	detailed review of Bilzin's 29th interim fee application and monthly invoices	1.10	286.00
	WHS	prepare for telephonic court appearance	0.40	118.00
	WHS	appear by telephone at fee app hearing	0.40	118.00
	BSR	draft initial report re Bilzin Sumberg for the 29th interim period	0.80	208.00
9/30/2008	CR	Update database with Duane Morris 29th Interim app,	0.10	4.50
	CR	Update database with e-detail of Protiviti 8.08, Duane Morris 29th interim, Ferry 8.08	0.40	18.00
	CR	Update database with e-detail of Protiviti 8.08, Duane Morris 29th interim, Ferry 8.08	0.40	18.00

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	<u>Hours</u>	<u>Amount</u>
9/30/2008 CR draft project category summary data spreadsheet	0.30	13.50
BSR draft e-mails to various applicants re initial reports for the 29th interim period	0.20	52.00
For professional services rendered		193.30 \$32,363.00
Additional Charges :		
	<u>Price</u>	
Pacer Charges for September 2008	44.24	44.24
Total costs		\$44.24
Total amount of this bill		\$32,407.24

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bobbi S. Ruhlander	42.40	260.00	\$11,024.00
Cherie Rogers	13.00	125.00	\$1,625.00
Cherie Rogers	13.50	45.00	\$607.50
Debbie Lucas	2.40	125.00	\$300.00
Doreen Williams	0.90	165.00	\$148.50
James Wehrmann	117.70	150.00	\$17,655.00
Warren H Smith	3.40	295.00	\$1,003.00